



3013 (02-09-04)

ANNUAL REPORT

OF

Name: SUN PRAIRIE WATER AND LIGHT COMMISSION

Principal Office: 125 W MAIN ST
P.O. BOX 867
SUN PRAIRIE, WI 53590-0867

For the Year Ended: DECEMBER 31, 2002

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I LARRY H. BOCOCK of
(Person responsible for accounts)

_____, SUN PRAIRIE WATER AND LIGHT COMMISSION, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

	03/25/2003
(Signature of person responsible for accounts)	(Date)

UTILITY MANAGER

(Title)

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111)	F-08
Net Nonutility Property (Accts. 121 & 122)	F-09
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-10
Materials and Supplies	F-11
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-12
Capital Paid in by Municipality (Acct. 200)	F-13
Bonds (Accts. 221 and 222)	F-14
Notes Payable & Miscellaneous Long-Term Debt	F-15
Taxes Accrued (Acct. 236)	F-16
Interest Accrued (Acct. 237)	F-17
Contributions in Aid of Construction (Account 271)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Return on Proprietary Capital Computation	F-21
Important Changes During the Year	F-22
Financial Section Footnotes	F-23
 WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Accumulated Provision for Depreciation - Water	W-10
Source of Supply, Pumping and Purchased Water Statistics	W-12
Sources of Water Supply - Ground Waters	W-13
Sources of Water Supply - Surface Waters	W-14
Pumping & Power Equipment	W-15
Reservoirs, Standpipes & Water Treatment	W-16
Water Mains	W-17
Water Services	W-18
Meters	W-19
Hydrants and Distribution System Valves	W-20
Water Operating Section Footnotes	W-21

TABLE OF CONTENTS

Schedule Name	Page
ELECTRIC OPERATING SECTION	
Electric Operating Revenues & Expenses	E-01
Other Operating Revenues (Electric)	E-02
Electric Operation & Maintenance Expenses	E-03
Taxes (Acct. 408 - Electric)	E-04
Property Tax Equivalent (Electric)	E-05
Electric Utility Plant in Service	E-06
Accumulated Provision for Depreciation - Electric	E-08
Transmission and Distribution Lines	E-10
Rural Line Customers	E-11
Monthly Peak Demand and Energy Usage	E-12
Electric Energy Account	E-13
Sales of Electricity by Rate Schedule	E-14
Purchased Power Statistics	E-16
Production Statistics Totals	E-17
Production Statistics	E-18
Internal Combustion Generation Plants	E-19
Steam Production Plants	E-19
Hydraulic Generating Plants	E-21
Substation Equipment	E-23
Electric Distribution Meters & Line Transformers	E-24
Street Lighting Equipment	E-25
Electric Operating Section Footnotes	E-26

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: SUN PRAIRIE WATER AND LIGHT COMMISSION**Utility Address:** 125 W MAIN ST

P.O. BOX 867

SUN PRAIRIE, WI 53590-0867

When was utility organized? 9/1/1910**Report any change in name:****Effective Date:****Utility Web Site:** www.spwl.net

Utility employee in charge of correspondence concerning this report:

Name: MR LARRY H BOCOCK**Title:** UTILITY MANAGER**Office Address:**

125 W MAIN ST

P.O. BOX 867

SUN PRAIRIE, WI 53590-0867

Telephone: (608) 837 - 5500 EXT 231**Fax Number:** (608) 825 - 6001**E-mail Address:** LBOCOCK@WPPI SYS.ORG

Individual or firm, if other than utility employee, preparing this report:

Name:**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

President, chairman, or head of utility commission/board or committee:

Name: MR. TED CHASE**Title:** CHAIRMAN**Office Address:**

206 WINDSOR ST

SUN PRAIRIE, WI 53590

Telephone: (608) 837 - 6224**Fax Number:****E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: SHERI SPRINGER**Title:****Office Address:** CLIFTON GUNDERSON LLP
440 SCIENCE DR SUITE 400
MADISON, WI 53711-1064**Telephone:** (608) 232 - 2900**Fax Number:****E-mail Address:****Date of most recent audit report:** 12/31/2002**Period covered by most recent audit:** CALENDAR YEAR OF 2002

Names and titles of utility management including manager or superintendent:

Name: MR LARRY H BOCOCK**Title:** UTILITY MANAGER**Office Address:**125 W MAIN ST
P.O. BOX 867
SUN PRAIRIE, WI 53590-0867**Telephone:** (608) 837 - 5500**Fax Number:** (608) 825 - 6001**E-mail Address:** LBOCOCK@WPPISYS.ORG

Name of utility commission/committee: SUN PRAIRIE WATER AND LIGHT COMMISSION

Names of members of utility commission/committee:MR TED CHASE, CHAIRMAN
MR WILLIAM CLAUSIUS, COUNCIL/COMMISSIONER
MS NANCY EVERSON, SEC-TREAS
MR GLENN FENSKE, VICE-CHAIRMAN
MS JEANNE GERG, COMMISSIONER
MR JOHN MULLER, COMMISSIONER
MR CHARLES SCHUTZE, COUNCIL/COMMISSIONER

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:**

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	13,642,232	12,613,967	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	10,371,732	9,445,476	2
Depreciation Expense (403)	943,183	915,574	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	735,275	710,742	5
Total Operating Expenses	12,050,190	11,071,792	
Net Operating Income	1,592,042	1,542,175	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	1,592,042	1,542,175	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	(8,140)	(8,136)	9
Interest and Dividend Income (419)	269,649	230,308	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	261,509	222,172	
Total Income	1,853,551	1,764,347	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	1,853,551	1,764,347	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	152,102	235,705	14
Amortization of Debt Discount and Expense (428)	7,248	27,982	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	768	3,540	17
Other Interest Expense (431)	408	1,171	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	160,526	268,398	
Net Income	1,693,025	1,495,949	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	16,267,684	14,775,192	20
Balance Transferred from Income (433)	1,693,025	1,495,949	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	1,100	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	3,457	25
Total Unappropriated Earned Surplus End of Year (216)	17,959,609	16,267,684	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NET RENTAL FOR 127 SOUTH ST	(8,140)	4
Total (Acct. 418):	(8,140)	
Interest and Dividend Income (419):		
INTEREST ON BOND REDEMPTION FUNDS	4,709	5
INTEREST ON STATE INVESTMENT POOL FUNDS	2,966	6
INTEREST ON AMCORE BANK FUNDS	16,395	7
INTEREST ON CD'S	21,336	8
INTEREST ON MISC. A/R	1,566	9
DIVIDENDS FROM ATC	204,919	10
INTEREST ON DAILY DEPOSITS	17,758	11
Total (Acct. 419):	269,649	
Miscellaneous Nonoperating Income (421):		
NONE		12
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		13
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		14
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		15
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
RECLASSIFY ACCOUNT 439	1,100	16
Total (Acct. 435)--Debit:	1,100	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		17
Total (Acct. 436)--Debit:	0	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)
Appropriations of Income to Municipal Funds (439):	
NONE	18
Total (Acct. 439)--Debit:	0

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,845,953	11,796,279	0	0	13,642,232	1
Less: interdepartmental sales	432	119,187	0	0	119,619	2
Less: interdepartmental rents	0	160,689		0	160,689	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	1,845,521	11,516,403	0	0	13,361,924	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	342,680	12,249	354,929	1
Electric operating expenses	434,544	17,793	452,337	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses	42,423	1,182	43,605	7
Water utility plant accounts	11,576	380	11,956	8
Electric utility plant accounts	316,722	12,668	329,390	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts	44,272	(44,272)	0	18
All other accounts			0	19
Total Payroll	1,192,217	0	1,192,217	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	38,482,149	34,519,830	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	8,993,118	8,100,036	2
Net Utility Plant	29,489,031	26,419,794	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	29,489,031	26,419,794	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	100,000	100,000	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	31,725	23,625	6
Net Nonutility Property	68,275	76,375	
Investment in Municipality (123)	0	0	7
Other Investments (124)	1,524,163	1,524,163	8
Special Funds (125-128)	2,008,784	2,116,495	9
Total Other Property and Investments	3,601,222	3,717,033	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	1,653,362	1,390,855	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	1,550	1,550	12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	931,912	946,565	15
Other Accounts Receivable (143)	237,142	216,577	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	30,906	105,380	18
Materials and Supplies (151-163)	369,061	337,592	19
Prepayments (165)	7,341	5,762	20
Interest and Dividends Receivable (171)	7,805	19,622	21
Accrued Utility Revenues (173)	572,402	524,340	22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	3,811,481	3,548,243	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	27,248	36,918	24
Other Deferred Debits (182-186)	21,559	21,831	25
Total Deferred Debits	48,807	58,749	
Total Assets and Other Debits	36,950,541	33,743,819	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,445,203	1,445,203	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	17,959,609	16,267,684	28
Total Proprietary Capital	19,404,812	17,712,887	
LONG-TERM DEBT			
Bonds (221-222)	2,900,575	3,407,375	29
Advances from Municipality (223)	0	50,000	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	2,900,575	3,457,375	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	993,768	968,064	33
Payables to Municipality (233)	341,721	207,479	34
Customer Deposits (235)	18,347	18,079	35
Taxes Accrued (236)	664,369	637,556	36
Interest Accrued (237)	43,234	50,525	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)	2		40
Miscellaneous Current and Accrued Liabilities (242)	90,099	82,948	41
Total Current and Accrued Liabilities	2,151,540	1,964,651	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	108,447	72,677	44
Total Deferred Credits	108,447	72,677	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	12,385,167	10,536,229	49
Total Liabilities and Other Credits	36,950,541	33,743,819	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	18,728,222	0	0	18,641,263	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)				16,855	5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	4,431			1,091,378	7
Total Utility Plant	18,732,653	0	0	19,749,496	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	2,803,179	0	0	6,189,939	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	2,803,179	0	0	6,189,939	
Net Utility Plant	15,929,474	0	0	13,559,557	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 111)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year	2,533,899	5,566,137			8,100,036	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	289,924	653,259			943,183	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	18,612				18,612	6
Accruals charged other						7
accounts (specify):						8
SEWER SHARE COMPUTERS	13,546				13,546	9
Salvage	1,501	17,491			18,992	10
Other credits (specify):						11
CHARGED TO 184 EQUIP DEPRE(81,310			81,310	12
Total credits	323,583	752,060	0	0	1,075,643	13
Debits during year						14
Book cost of plant retired	50,062	119,398			169,460	15
Cost of removal	4,241	8,860			13,101	16
Other debits (specify):						17
					0	18
Total debits	54,303	128,258	0	0	182,561	19
Balance End of Year	2,803,179	6,189,939	0	0	8,993,118	20
						21
						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
LAND AND HOUSE @ 133 W MAIN ST	0			0	2
LAND AND HOUSE @ 127 SOUTH ST	100,000			100,000	3
Total Nonutility Property (121)	100,000	0	0	100,000	
Less accum. prov. depr. & amort. (122)	23,625	8,100		31,725	4
Net Nonutility Property	76,375	(8,100)	0	68,275	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			349,274		349,274	319,567	3
Total Electric Utility					349,274	319,567	

Account	Total End of Year	Amount Prior Year	
Electric utility total	349,274	319,567	1
Water utility (154)	19,787	18,025	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	369,061	337,592	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1992 REVENUE BOND	4,812	428	11,226	1
1995 REVENUE BOND	492	428	1,098	2
1999 REVENUE BOND	1,944	428	14,924	3
Total			27,248	
Unamortized premium on debt (251)				
NONE				4
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	1,445,203	1
Changes during year (explain):		2
Balance end of year	<u>1,445,203</u>	

BONDS (ACCTS. 221 AND 222)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1992 REVENUE BOND	07/02/1992	04/01/2007	5.90%	800,000	1
1995 REVENUE BOND	06/01/1995	04/01/2005	5.30%	525,000	2
1999 REVENUE BOND	04/01/1999	04/01/2014	4.63%	1,575,575	3
Total Bonds (Account 221):				2,900,575	
Total Reacquired Bonds (Account 222)				0	4

Net amount of bonds outstanding December 31: 2,900,575

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
BRISTOL ST -WATER MAIN	06/15/1992	04/01/2002	5.60%	0	1
Total for Account 223				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	637,556	1
Accruals:		
Charged water department expense	320,214	2
Charged electric department expense	337,365	3
Charged sewer department expense	6,790	4
Other (explain):		
NONE		5
Total Accruals and other credits	664,369	
Taxes paid during year:		
County, state and local taxes	637,556	6
Social Security taxes		7
PSC Remainder Assessment		8
Other (explain):		
NONE		9
Total payments and other debits	637,556	
Balance end of year	664,369	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1992 BOND	14,942	48,442	52,218	11,166	1
1995 BOND	8,094	28,624	29,874	6,844	2
1999 BOND	19,872	75,036	76,520	18,388	3
Subtotal	42,908	152,102	158,612	36,398	
Advances from Municipality (223)					
NONE	0			0	4
BRISTOL ST	768	768	1,536	0	5
Subtotal	768	768	1,536	0	
Other Long-Term Debt (224)					
NONE	0			0	6
Subtotal	0	0	0	0	
Notes Payable (231)					
CUSTOMER DEPOSITS	6,849	408	421	6,836	7
Subtotal	6,849	408	421	6,836	
Total	50,525	153,278	160,569	43,234	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	8,516,900	2,019,329	0	0	0	10,536,229	1
Add credits during year:							
For Services	244,222					244,222	2
For Mains	1,344,599	260,117				1,604,716	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	10,105,721	2,279,446	0	0	0	12,385,167	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
AMERICAN TRANSMISSION COMPANY	1,524,163	2
Total (Acct. 124):	1,524,163	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
LOCAL GOVT INVESTMENT POOL	173,244	5
SPW&L BOND REDEMPTION FUND	492,276	6
BANK OF SUN PRAIRIE - CD'S	462,509	7
AMCORE BANK INVESTMENTS	846,479	8
SELF-INSURED DEDUCTIBLE RESERVE	7,520	9
HIGH-YIELD BOND RESERVE ACCOUNT	26,756	10
Total (Acct. 128):	2,008,784	
Interest Special Deposits (132):		
NONE		11
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		12
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		13
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	128,729	14
Electric	803,183	15
Sewer (Regulated)		16
Other (specify):		
NONE		17
Total (Acct. 142):	931,912	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		18
Merchandising, jobbing and contract work	237,142	19
Other (specify):		
NONE		20
Total (Acct. 143):	237,142	
Receivables from Municipality (145):		
SEWER DEPT COSTS	15,639	21
TAX ROLL ITEMS	14,160	22
MISC. WATER SALES	1,107	23
Total (Acct. 145):	30,906	
Prepayments (165):		
OFFICE FORMS	7,341	24
Total (Acct. 165):	7,341	
Extraordinary Property Losses (182):		
NONE		25
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		26
Total (Acct. 183):	0	
Clearing Accounts (184):		
TRANSPORTATION CLEARING	21,559	27
Total (Acct. 184):	21,559	
Temporary Facilities (185):		
NONE		28
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		29
Total (Acct. 186):	0	
Payables to Municipality (233):		
N. BIRD ST. PROJECT	288,127	30
MAIN ST. PROJECT	25,991	31
INSURANCE	24,599	32
VEHICLE REPAIR	3,004	33
Total (Acct. 233):	341,721	
Other Deferred Credits (253):		
EMPLOYEE INSURANCE DEDUCTIONS	1,135	34

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Credits (253):		
RETIREES' INSURANCE RESERVE	3,471	35
PUBLIC BENEFIT FUNDS	103,841	36
Total (Acct. 253):	108,447	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	17,647,485	18,131,462	0	0	35,778,947	1
Materials and Supplies	18,906	334,420	0	0	353,326	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	2,668,539	5,878,038	0	0	8,546,577	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	9,311,310	2,149,387	0	0	11,460,697	6
Other (specify):						
NONE					0	7
Average Net Rate Base	5,686,542	10,438,457	0	0	16,124,999	
Net Operating Income	385,094	1,206,948	0	0	1,592,042	8
Net Operating Income as a percent of						
Average Net Rate Base	6.77%	11.56%	N/A	N/A	9.87%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	1,445,203	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	17,113,646	3
Other (Specify):		4
Total Average Proprietary Capital	18,558,849	
Net Income		
Net Income	1,693,025	5
Percent Return on Proprietary Capital	9.12%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Interest Accrued (Acct. 237) (Page F-17)

Acct 223 (Advances from Municipality): The \$768 accrued interest is correct. We made the final payment on the Bristol St. water main project to the City on 4/1/02.

Acct 231 (Notes Payable): We put interest accrued on our customer deposits in acct. 231, per the instructions for page F-17. We do not have any notes payable.

Identification and Ownership - Contacts (Page iv)

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WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	1,736,078	1
Total Sales of Water	1,736,078	
Other Operating Revenues		
Forfeited Discounts (470)	9,543	2
Miscellaneous Service Revenues (471)	1,840	3
Rents from Water Property (472)	85,551	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	12,941	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	109,875	
Total Operating Revenues	1,845,953	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	0	8
Pumping Expenses (620-633)	168,381	9
Water Treatment Expenses (640-652)	24,885	10
Transmission and Distribution Expenses (660-678)	155,978	11
Customer Accounts Expenses (901-905)	62,043	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	412,173	14
Total Operation and Maintenance Expenses	823,460	
Other Operating Expenses		
Depreciation Expense (403)	289,924	15
Amortization Expense (404-407)		16
Taxes (408)	347,475	17
Total Other Operating Expenses	637,399	
Total Operating Expenses	1,460,859	
NET OPERATING INCOME	385,094	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	108	103	15,126	2
Industrial				3
Total Unmetered Sales to General Customers (460)	108	103	15,126	
Metered Sales to General Customers (461)				
Residential	7,056	486,770	956,108	4
Commercial	678	208,028	262,231	5
Industrial	30	50,468	47,179	6
Total Metered Sales to General Customers (461)	7,764	745,266	1,265,518	
Private Fire Protection Service (462)	56		17,799	7
Public Fire Protection Service (463)	7,805		414,688	8
Other Sales to Public Authorities (464)	40	15,636	22,515	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	1	88	432	12
Total Sales of Water	15,774	761,093	1,736,078	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	414,688	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	414,688	
Forfeited Discounts (470):		
Customer late payment charges	9,543	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	9,543	
Miscellaneous Service Revenues (471):		
FEE FOR SETTING HYDRANT METERS	1,840	7
Total Miscellaneous Service Revenues (471)	1,840	
Rents from Water Property (472):		
SPACE ON WATER TOWERS	85,551	8
Total Rents from Water Property (472)	85,551	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	12,941	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	12,941	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)		1
Operation Labor and Expenses (601)		2
Purchased Water (602)		3
Miscellaneous Expenses (603)		4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)		10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
Total Source of Supply Expenses	0	
PUMPING EXPENSES		
Operation Supervision and Engineering (620)		14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	93,620	17
Pumping Labor and Expenses (624)	41,709	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	4,144	20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)	8,012	23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	20,896	25
Total Pumping Expenses	168,381	
WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)		26
Chemicals (641)	11,140	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)	13,745	28
Miscellaneous Expenses (643)		29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)		32
Maintenance of Water Treatment Equipment (652)		33
Total Water Treatment Expenses	24,885	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	12,696	34
Storage Facilities Expenses (661)		35
Transmission and Distribution Lines Expenses (662)	16,660	36
Meter Expenses (663)	17,407	37
Customer Installations Expenses (664)		38
Miscellaneous Expenses (665)	9,078	39
Rents (666)		40
Maintenance Supervision and Engineering (670)		41
Maintenance of Structures and Improvements (671)		42
Maintenance of Distribution Reservoirs and Standpipes (672)	4,057	43
Maintenance of Transmission and Distribution Mains (673)	62,149	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	28,480	46
Maintenance of Meters (676)		47
Maintenance of Hydrants (677)	5,451	48
Maintenance of Miscellaneous Plant (678)		49
Total Transmission and Distribution Expenses	155,978	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)		50
Meter Reading Labor (902)	10,049	51
Customer Records and Collection Expenses (903)	51,994	52
Uncollectible Accounts (904)		53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)		54
Total Customer Accounts Expenses	62,043	
SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	85,581	56
Office Supplies and Expenses (921)	8,374	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	25,643	59
Property Insurance (924)	1,577	60
Injuries and Damages (925)	9,225	61
Employee Pensions and Benefits (926)	114,067	62
Regulatory Commission Expenses (928)		63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	14,006	65
Rents (931)	150,594	66
Maintenance of General Plant (932)	3,106	67
Total Administrative and General Expenses	412,173	
Total Operation and Maintenance Expenses	823,460	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		327,004	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		6,790	2
Net property tax equivalent		320,214	
Social Security		25,554	3
PSC Remainder Assessment		1,707	4
Other (specify): NONE			5
Total tax expense		347,475	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Dane				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.199400				3
County tax rate	mills		2.941300				4
Local tax rate	mills		9.061400				5
School tax rate	mills		10.005800				6
Voc. school tax rate	mills		1.393600				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		23.601500				10
Less: state credit	mills		1.421200				11
Net tax rate	mills		22.180300				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.061400				14
Combined School Tax Rate	mills		11.399400				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.460800				17
Total Tax Rate	mills		23.601500				18
Ratio of Local and School Tax to Total	dec.		0.866928				19
Total tax net of state credit	mills		22.180300				20
Net Local and School Tax Rate	mills		19.228722				21
Utility Plant, Jan. 1	\$	16,566,748	16,566,748				22
Materials & Supplies	\$	18,025	18,025				23
Subtotal	\$	16,584,773	16,584,773				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	16,584,773	16,584,773				26
Assessment Ratio	dec.		1.025400				27
Assessed Value	\$	17,006,026	17,006,026				28
Net Local & School Rate	mills		19.228722				29
Tax Equiv. Computed for Current Year	\$	327,004	327,004				30
Tax Equivalent per 1994 PSC Report	\$	187,203					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	327,004					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	38,535		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	186,875	12,205	8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	6,941		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	232,351	12,205	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	158,374		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	375,138		17
Diesel Pumping Equipment (326)	21,423		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	554,935	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	5,912		23
Total Water Treatment Plant	5,912	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	431		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			38,535	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			199,080	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			6,941	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	244,556	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			158,374	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			375,138	17
Diesel Pumping Equipment (326)			21,423	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	554,935	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			5,912	23
Total Water Treatment Plant	0	0	5,912	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)		26,000	26,431	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	1,743,449	678	26
Transmission and Distribution Mains (343)	9,927,685	1,648,017	27
Fire Mains (344)	0		28
Services (345)	2,289,447	329,543	29
Meters (346)	570,873	61,664	30
Hydrants (348)	1,095,706	158,138	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	15,627,591	2,198,040	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	32,618	1,291	39
Laboratory Equipment (395)	4,038		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	109,303		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	145,959	1,291	
Total utility plant in service directly assignable	16,566,748	2,211,536	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	16,566,748	2,211,536	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)		(26,000)	1,718,127	26
Transmission and Distribution Mains (343)	23,716		11,551,986	27
Fire Mains (344)			0	28
Services (345)	5,594		2,613,396	29
Meters (346)	12,218		620,319	30
Hydrants (348)	8,534		1,245,310	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	50,062	0	17,775,569	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			0	34
Office Furniture and Equipment (391)			0	35
Computer Equipment (391.1)			0	36
Transportation Equipment (392)			0	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			33,909	39
Laboratory Equipment (395)			4,038	40
Power Operated Equipment (396)			0	41
Communication Equipment (397)			0	42
SCADA Equipment (397.1)			109,303	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
Total General Plant	0	0	147,250	
Total utility plant in service directly assignable	50,062	0	18,728,222	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	50,062	0	18,728,222	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	119,530	3.67%	7,082	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	3,829	2.20%	153	6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	123,359		7,235	
PUMPING PLANT				
Structures and Improvements (321)	80,354	2.88%	4,561	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	206,507	5.50%	20,633	12
Diesel Pumping Equipment (326)	21,423	3.33%		13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
Total Pumping Plant	308,284		25,194	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	5,260	7.00%	414	17
Total Water Treatment Plant	5,260		414	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	357,536	2.20%	38,077	19
Transmission and Distribution Mains (343)	739,275	1.10%	117,909	20
Fire Mains (344)	0			21
Services (345)	446,670	2.50%	61,225	22
Meters (346)	287,116	6.25%	37,225	23
Hydrants (348)	168,096	1.85%	21,654	24
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	1,998,693		276,090	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					126,612	4
315					0	5
316					3,982	6
317					0	7
	0	0	0	0	130,594	
321					84,915	8
322					0	9
323					0	10
324					0	11
325					227,140	12
326					21,423	13
327					0	14
328					0	15
	0	0	0	0	333,478	
331					0	16
332					5,674	17
	0	0	0	0	5,674	
341					0	18
342					395,613	19
343	23,716	1,700			831,768	20
344					0	21
345	5,594				502,301	22
346	12,218		1,501		313,624	23
348	8,534	2,541			178,675	24
349					0	25
	50,062	4,241	1,501	0	2,221,981	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)	0			26
Office Furniture and Equipment (391)	0			27
Computer Equipment (391.1)	0			28
Transportation Equipment (392)	0			29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	22,886	6.67%	2,219	31
Laboratory Equipment (395)	4,037	6.67%		32
Power Operated Equipment (396)	0			33
Communication Equipment (397)	0			34
SCADA Equipment (397.1)	71,380	10.00%	10,930	35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	98,303		13,149	
Total accum. prov. directly assignable	2,533,899		322,082	
 Common Utility Plant Allocated to Water Department	 0			 38
 Total accum. prov. for depreciation	 2,533,899		 322,082	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					0	26
391					0	27
391.1					0	28
392					0	29
393					0	30
394					25,105	31
395					4,037	32
396					0	33
397					0	34
397.1					82,310	35
398					0	36
399					0	37
	0	0	0	0	111,452	
	50,062	4,241	1,501	0	2,803,179	
					0	38
	50,062	4,241	1,501	0	2,803,179	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			66,717	66,717	1
February			60,701	60,701	2
March			65,620	65,620	3
April			64,392	64,392	4
May			70,586	70,586	5
June			80,076	80,076	6
July			115,552	115,552	7
August			85,890	85,890	8
September			76,068	76,068	9
October			67,830	67,830	10
November			63,621	63,621	11
December			66,444	66,444	12
Total annual pumpage	0	0	883,497	883,497	
Less: Water sold				761,093	13
Volume pumped but not sold				122,404	14
Volume sold as a percent of volume pumped				86%	15
Volume used for water production, water quality and system maintenance				172	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				172	19
Volume pumped but unaccounted for				122,232	20
Percent of water lost				14%	21
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				4,754	23
Date of maximum: 7/19/2002					24
Cause of maximum:					25
SUMMER PEAK					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,683	26
Date of minimum: 2/22/2002					27
Total KWH used for pumping for the year				1,531,985	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
119 CLIFF ST	WELL #3	860	12	1,728,000	Yes	1
990 N BIRD ST	WELL #4	902	12	1,728,000	Yes	2
2240 COLORADO AVE	WELL #5	883	15	1,728,000	Yes	3
650 MUSKET RIDGE	WELL #6	866	15	1,728,000	Yes	4
2701 ST ALBERT THE GREAT DRIV	WELL #7	825	18	2,016,000	Yes	5

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #3	WELL #4	WELL #5	1
Location	119 CLIFF ST	990 N BIRD ST	2240 COLORADO AVE	2
Purpose	P	P	P	3
Destination	D	D	R	4
Pump Manufacturer	FAIRBANKS-MORSE	FAIRBANKS-MORSE	WORTHINGTON	5
Year Installed	1959	1971	1967	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,200	1,200	1,200	8
Pump Motor or Standby Engine Mfr	FAIRBANKS-MORSE	GENERAL ELECTRIC	GENERAL ELECTRIC	9
Year Installed	1979	1971	1967	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	100	150	60	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #6	WELL #7		14
Location	650 MUSKET RIDGE ST	ALBERT THE GREAT DR		15
Purpose	P	P		16
Destination	R	D		17
Pump Manufacturer	AURORA	AURORA		18
Year Installed	1974	1989		19
Type	VERTICAL TURBINE	VERTICAL TURBINE		20
Actual Capacity (gpm)	1,200	1,400		21
Pump Motor or Standby Engine Mfr	U S	US		22
Year Installed	1974	1989		23
Type	ELECTRIC	ELECTRIC		24
Horsepower	75	200		25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#5 COLORADO AVE	#6 MUSKET RIDGE	BIRD ST	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	S	4
Year constructed	1967	1980	1962	5
				6
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	STEEL	7
				8
Elevation difference in feet (See Headnote 3.)	0	0	168	9
				10
Total capacity in gallons (actual)	500,000	500,000	200,000	11
				12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	14
				15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	16
				17
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	999.0000	999.0000	999.0000	20
				21
Is a corrosion control chemical used (yes, no)?	N	N	N	22
				23
Is water fluoridated (yes, no)?	Y	Y	Y	24
				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	BUSINESS PARK	SHEEHAN PARK	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	S	4
			5
Year constructed	2001	1990	6
			7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	8
			9
Elevation difference in feet (See Headnote 3.)	159	207	10
Total capacity in gallons (actual)	500,000	400,000	11
WATER TREATMENT PLANT			12
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	13
			14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	15
			16
Filters, type (gravity, pressure, other, none)	NONE	NONE	17
			18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	999.0000	999.0000	19
			20
Is a corrosion control chemical used (yes, no)?	N	N	21
			22
Is water fluoridated (yes, no)?	Y	Y	23
			24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet				
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	4.000	11,332	0	4,652	0	6,680
M	D	6.000	180,480	683	2,820	0	178,343
M	D	8.000	163,231	21,068	695	0	183,604
M	T	10.000	174,007	9,626	11	0	183,622
M	D	12.000	9,825	9,625	0	0	19,450
Total Within Municipality			538,875	41,002	8,178	0	571,699
Total Utility			538,875	41,002	8,178	0	571,699

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.625	196	0	33	0	163		1
M	0.750	1,127	0	91	0	1,036		2
M	1.000	4,121	434	3	0	4,552		3
M	1.250	249	0	0	0	249		4
M	1.500	341	66	0	0	407		5
M	2.000	136	14	1	0	149		6
M	3.000	1	0	0	0	1		7
M	4.000	67	1	0	0	68		8
M	6.000	28	2	0	0	30		9
M	8.000	101	0	0	0	101		10
M	10.000	11	0	0	0	11		11
Total Utility		6,378	517	128	0	6,767	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	7,251	606	123	0	7,734	1,220	1
1.000	205	6	4	0	207	11	2
1.500	89	10	7	0	92	24	3
2.000	70	3	2	0	71	7	4
3.000	31	6	4	0	33	12	5
4.000	2	0	0	0	2	1	6
Total:	7,648	631	140	0	8,139	1,275	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	7,154	368	7	10	0	195	7,734	1
1.000	12	180	7	7	0	1	207	2
1.500	0	81	2	6	1	2	92	3
2.000	0	42	9	9	0	11	71	4
3.000	0	8	4	8	0	13	33	5
4.000	0	1	1	0	0	0	2	6
Total:	7,166	680	30	40	1	222	8,139	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	972	74	25		1,021	2
Total Fire Hydrants	972	74	25	0	1,021	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year: 515

Number of distribution system valves end of year: 2,348

Number of distribution valves operated during year: 1,176

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Acct 660 (Operation Supervision & Engineering): We just started using this account in 2002 (these costs were previously charged to 920).

Acct 677 (Maint. of Hydrants): We purchased \$1,000 more in hydrant repair & maintenance supplies in 2001. We had \$3,800 more car accident repairs in 2001. Because of the heavy snowfall in early 2001, we had \$5,600 more snow removal expenses around hydrants. In late 2001, we had about \$2,500 more hydrant maintenance labor.

Acct 920 (Administrative & General Salaries): An additional Administrative Assistant was added to staff in March 2002.

Acct 923 (Outside Services): In 2002, we paid out \$10,700 to update our water system study.

Acct 926 (Employee Pensions & Benefits): In 2002, our health and dental insurance costs increased \$15,860, and pension costs increased \$6,880.

Acct 931 (Rents): After the sale of our transmission assets to the ATC, our water department now has a 4.39% higher share of our common plant.

Water Utility Plant in Service (Page W-08)

Acct 340 (Land & Land Rights): Reclassify Business Park water tower land from account 342.

Acct 342 (Distribution Reservoirs and Standpipes): Reclassify Business Park water tower land to account 340.

Water Mains (Page W-17)

Developers installed and paid for 32,997 feet of water main, for a total cost of \$1,318,814.

Water main financed from utility cash flow was 8,005 feet, for a total cost of \$329,203.

There was no assessment to property owners.

Water Services (Page W-18)

Developers installed and paid for 392 feet of water services, for a total cost of \$246,408.

Water services financed from utility cash flow was 125 feet, for a total cost of \$83,135.

There was no assessment to property owners.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	11,536,173	1
Total Sales of Electricity	11,536,173	
Other Operating Revenues		
Forfeited Discounts (450)	56,221	2
Miscellaneous Service Revenues (451)	4,865	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	31,025	5
Interdepartmental Rents (455)	160,689	6
Other Electric Revenues (456)	7,306	7
Total Other Operating Revenues	260,106	
Total Operating Revenues	11,796,279	
Operation and Maintenance Expenses		
Power Production Expenses (500-557)	8,695,423	8
Transmission Expenses (560-573)	4,712	9
Distribution Expenses (580-598)	325,634	10
Customer Accounts Expenses (901-905)	152,034	11
Sales Expenses (911-916)	(1,513)	12
Administrative and General Expenses (920-932)	371,982	13
Total Operation and Maintenance Expenses	9,548,272	
Other Expenses		
Depreciation Expense (403)	653,259	14
Amortization Expense (404-407)		15
Taxes (408)	387,800	16
Total Other Expenses	1,041,059	
Total Operating Expenses	10,589,331	
NET OPERATING INCOME	1,206,948	

OTHER OPERATING REVENUES (ELECTRIC)

1. Report revenues relating to each account and fully describe each item using other than the account title.
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	56,221	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	56,221	
Miscellaneous Service Revenues (451):		
MISC. CHARGES	4,865	3
Total Miscellaneous Service Revenues (451)	4,865	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
POLE CONTACT RENTAL	23,592	5
AMERICAN TRANSMISSION CO. MAINTENANCE FEES	7,433	6
Total Rent from Electric Property (454)	31,025	
Interdepartmental Rents (455):		
RENTS FROM WATER	150,594	7
RENTS FROM FIBER	10,095	8
Total Interdepartmental Rents (455)	160,689	
Other Electric Revenues (456):		
MISCELLANEOUS	7,306	9
Total Other Electric Revenues (456)	7,306	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)
POWER PRODUCTION EXPENSES	
STEAM POWER GENERATION EXPENSES	
Operation Supervision and Engineering (500)	1
Fuel (501)	2
Steam Expenses (502)	3
Steam from Other Sources (503)	4
Steam Transferred -- Credit (504)	5
Electric Expenses (505)	6
Miscellaneous Steam Power Expenses (506)	7
Rents (507)	8
Maintenance Supervision and Engineering (510)	9
Maintenance of Structures (511)	10
Maintenance of Boiler Plant (512)	11
Maintenance of Electric Plant (513)	12
Maintenance of Miscellaneous Steam Plant (514)	13
Total Steam Power Generation Expenses	0
HYDRAULIC POWER GENERATION EXPENSES	
Operation Supervision and Engineering (535)	14
Water for Power (536)	15
Hydraulic Expenses (537)	16
Electric Expenses (538)	17
Miscellaneous Hydraulic Power Generation Expenses (539)	18
Rents (540)	19
Maintenance Supervision and Engineering (541)	20
Maintenance of Structures (542)	21
Maintenance of Reservoirs, Dams and Waterways (543)	22
Maintenance of Electric Plant (544)	23
Maintenance of Miscellaneous Hydraulic Plant (545)	24
Total Hydraulic Power Generation Expenses	0
OTHER POWER GENERATION EXPENSES	
Operation Supervision and Engineering (546)	25
Fuel (547)	26
Generation Expenses (548)	27

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
OTHER POWER GENERATION EXPENSES		
Miscellaneous Other Power Generation Expenses (549)		28
Rents (550)		29
Maintenance Supervision and Engineering (551)		30
Maintenance of Structures (552)		31
Maintenance of Generating and Electric Plant (553)		32
Maintenance of Miscellaneous Other Power Generating Plant (554)		33
Total Other Power Generation Expenses	0	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (555)	8,695,423	34
System Control and Load Dispatching (556)		35
Other Expenses (557)		36
Total Other Power Supply Expenses	8,695,423	
Total Power Production Expenses	8,695,423	
TRANSMISSION EXPENSES		
Operation Supervision and Engineering (560)		37
Load Dispatching (561)		38
Station Expenses (562)	2,704	39
Overhead Line Expenses (563)		40
Underground Line Expenses (564)		41
Miscellaneous Transmission Expenses (566)		42
Rents (567)		43
Maintenance Supervision and Engineering (568)		44
Maintenance of Structures (569)		45
Maintenance of Station Equipment (570)		46
Maintenance of Overhead Lines (571)	2,008	47
Maintenance of Underground Lines (572)		48
Maintenance of Miscellaneous Transmission Plant (573)		49
Total Transmission Expenses	4,712	
DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (580)	19,485	50

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
DISTRIBUTION EXPENSES		
Load Dispatching (581)		51
Station Expenses (582)	21,756	52
Overhead Line Expenses (583)	23,693	53
Underground Line Expenses (584)	66,978	54
Street Lighting and Signal System Expenses (585)		55
Meter Expenses (586)	8,705	56
Customer Installations Expenses (587)		57
Miscellaneous Distribution Expenses (588)	40,008	58
Rents (589)		59
Maintenance Supervision and Engineering (590)		60
Maintenance of Structures (591)		61
Maintenance of Station Equipment (592)		62
Maintenance of Overhead Lines (593)	68,873	63
Maintenance of Underground Lines (594)	38,531	64
Maintenance of Line Transformers (595)	(8,511)	65
Maintenance of Street Lighting and Signal Systems (596)	46,116	66
Maintenance of Meters (597)		67
Maintenance of Miscellaneous Distribution Plant (598)		68
Total Distribution Expenses	325,634	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)		69
Meter Reading Expenses (902)	23,639	70
Customer Records and Collection Expenses (903)	128,395	71
Uncollectible Accounts (904)		72
Miscellaneous Customer Accounts Expenses (905)		73
Total Customer Accounts Expenses	152,034	
SALES EXPENSES		
Supervision (911)		74
Demonstrating and Selling Expenses (912)		75
Advertising Expenses (913)	(1,513)	76

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SALES EXPENSES		
Miscellaneous Sales Expenses (916)		77
Total Sales Expenses	<u>(1,513)</u>	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	118,646	78
Office Supplies and Expenses (921)	10,920	79
Administrative Expenses Transferred -- Credit (922)		80
Outside Services Employed (923)	23,772	81
Property Insurance (924)	1,577	82
Injuries and Damages (925)	8,524	83
Employee Pensions and Benefits (926)	169,927	84
Regulatory Commission Expenses (928)	532	85
Duplicate Charges -- Credit (929)		86
Miscellaneous General Expenses (930)	34,255	87
Rents (931)		88
Maintenance of General Plant (932)	3,829	89
Total Administrative and General Expenses	<u>371,982</u>	
Total Operation and Maintenance Expenses	<u><u>9,548,272</u></u>	

TAXES (ACCT. 408 - ELECTRIC)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		337,365	1
Social Security		39,506	2
Wisconsin Gross Receipts Tax		286	3
PSC Remainder Assessment		10,643	4
Other (specify): NONE			5
Total tax expense		387,800	

PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Dane				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.199400				3
County tax rate	mills		2.941300				4
Local tax rate	mills		9.061400				5
School tax rate	mills		10.005800				6
Voc. school tax rate	mills		1.393600				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		23.601500				10
Less: state credit	mills		1.421200				11
Net tax rate	mills		22.180300				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.061400				14
Combined School Tax Rate	mills		11.399400				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.460800				17
Total Tax Rate	mills		23.601500				18
Ratio of Local and School Tax to Total	dec.		0.866928				19
Total tax net of state credit	mills		22.180300				20
Net Local and School Tax Rate	mills		19.228722				21
Utility Plant, Jan. 1	\$	17,953,082	17,953,082				22
Materials & Supplies	\$	319,567	319,567				23
Subtotal	\$	18,272,649	18,272,649				24
Less: Plant Outside Limits	\$	1,162,400	1,162,400				25
Taxable Assets	\$	17,110,249	17,110,249				26
Assessment Ratio	dec.		1.025400				27
Assessed Value	\$	17,544,849	17,544,849				28
Net Local & School Rate	mills		19.228722				29
Tax Equiv. Computed for Current Year	\$	337,365	337,365				30
Tax Equivalent per 1994 PSC Report	\$	258,990					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	337,365					34

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
INTANGIBLE PLANT		
Organization (301)	0	1
Franchises and Consents (302)	0	2
Miscellaneous Intangible Plant (303)	0	3
Total Intangible Plant	0	0
STEAM PRODUCTION PLANT		
Land and Land Rights (310)	0	4
Structures and Improvements (311)	0	5
Boiler Plant Equipment (312)	0	6
Engines and Engine Driven Generators (313)	0	7
Turbogenerator Units (314)	0	8
Accessory Electric Equipment (315)	0	9
Miscellaneous Power Plant Equipment (316)	0	10
Total Steam Production Plant	0	0
HYDRAULIC PRODUCTION PLANT		
Land and Land Rights (330)	0	11
Structures and Improvements (331)	0	12
Reservoirs, Dams and Waterways (332)	0	13
Water Wheels, Turbines and Generators (333)	0	14
Accessory Electric Equipment (334)	0	15
Miscellaneous Power Plant Equipment (335)	0	16
Roads, Railroads and Bridges (336)	0	17
Total Hydraulic Production Plant	0	0
OTHER PRODUCTION PLANT		
Land and Land Rights (340)	0	18
Structures and Improvements (341)	0	19
Fuel Holders, Producers and Accessories (342)	0	20
Prime Movers (343)	0	21
Generators (344)	0	22
Accessory Electric Equipment (345)	0	23
Miscellaneous Power Plant Equipment (346)	0	24
Total Other Production Plant	0	0
TRANSMISSION PLANT		
Land and Land Rights (350)	21,185	25

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
STEAM PRODUCTION PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
Total Steam Production Plant	0	0	0
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
Total Hydraulic Production Plant	0	0	0
OTHER PRODUCTION PLANT			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
Total Other Production Plant	0	0	0
TRANSMISSION PLANT			
Land and Land Rights (350)		(21,185)	0 25

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	21,185	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	32,112		34
Structures and Improvements (361)	60,051	4,068	35
Station Equipment (362)	1,848,393		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	1,108,777	83,284	38
Overhead Conductors and Devices (365)	1,634,894	57,339	39
Underground Conduit (366)	59,617		40
Underground Conductors and Devices (367)	4,829,884	554,055	41
Line Transformers (368)	2,100,704	122,867	42
Services (369)	1,323,096	100,830	43
Meters (370)	774,441	54,483	44
Installations on Customers' Premises (371)	146,182	22,404	45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	445,878	42,531	47
Total Distribution Plant	14,364,029	1,041,861	
GENERAL PLANT			
Land and Land Rights (389)	42,354		48
Structures and Improvements (390)	1,845,386	7,329	49
Office Furniture and Equipment (391)	29,070	6,512	50
Computer Equipment (391.1)	258,228	4,556	51
Transportation Equipment (392)	538,070	78,742	52
Stores Equipment (393)	25,599		53
Tools, Shop and Garage Equipment (394)	67,541		54
Laboratory Equipment (395)	3,721		55
Power Operated Equipment (396)	278,836		56
Communication Equipment (397)	48,885		57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION PLANT				
Structures and Improvements (352)			0	26
Station Equipment (353)			0	27
Towers and Fixtures (354)			0	28
Poles and Fixtures (355)			0	29
Overhead Conductors and Devices (356)			0	30
Underground Conduit (357)			0	31
Underground Conductors and Devices (358)			0	32
Roads and Trails (359)			0	33
Total Transmission Plant	0	(21,185)	0	
DISTRIBUTION PLANT				
Land and Land Rights (360)		21,185	53,297	34
Structures and Improvements (361)			64,119	35
Station Equipment (362)	6,915		1,841,478	36
Storage Battery Equipment (363)			0	37
Poles, Towers and Fixtures (364)	16,393		1,175,668	38
Overhead Conductors and Devices (365)	21,480		1,670,753	39
Underground Conduit (366)			59,617	40
Underground Conductors and Devices (367)	33,606		5,350,333	41
Line Transformers (368)	11,450		2,212,121	42
Services (369)	3,851		1,420,075	43
Meters (370)	7,961		820,963	44
Installations on Customers' Premises (371)	5,571		163,015	45
Leased Property on Customers' Premises (372)			0	46
Street Lighting and Signal Systems (373)	12,171		476,238	47
Total Distribution Plant	119,398	21,185	15,307,677	
GENERAL PLANT				
Land and Land Rights (389)			42,354	48
Structures and Improvements (390)			1,852,715	49
Office Furniture and Equipment (391)			35,582	50
Computer Equipment (391.1)			262,784	51
Transportation Equipment (392)			616,812	52
Stores Equipment (393)			25,599	53
Tools, Shop and Garage Equipment (394)			67,541	54
Laboratory Equipment (395)			3,721	55
Power Operated Equipment (396)			278,836	56
Communication Equipment (397)			48,885	57

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	98,757		59
Total General Plant	3,236,447	97,139	
Total utility plant in service directly assignable	17,621,661	1,139,000	
 Common Utility Plant Allocated to Electric Department	 0		 60
 Total utility plant in service	 17,621,661	 1,139,000	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			98,757 59
Total General Plant	0	0	3,333,586
Total utility plant in service directly assignable	119,398	0	18,641,263
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	119,398	0	18,641,263

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
STEAM PRODUCTION PLANT			
Structures and Improvements (311)	0		1
Boiler Plant Equipment (312)	0		2
Engines and Engine Driven Generators (313)	0		3
Turbogenerator Units (314)	0		4
Accessory Electric Equipment (315)	0		5
Miscellaneous Power Plant Equipment (316)	0		6
Total Steam Production Plant	0		0
HYDRAULIC PRODUCTION PLANT			
Structures and Improvements (331)	0		7
Reservoirs, Dams and Waterways (332)	0		8
Water Wheels, Turbines and Generators (333)	0		9
Accessory Electric Equipment (334)	0		10
Miscellaneous Power Plant Equipment (335)	0		11
Roads, Railroads and Bridges (336)	0		12
Total Hydraulic Production Plant	0		0
OTHER PRODUCTION PLANT			
Structures and Improvements (341)	0		13
Fuel Holders, Producers and Accessories (342)	0		14
Prime Movers (343)	0		15
Generators (344)	0		16
Accessory Electric Equipment (345)	0		17
Miscellaneous Power Plant Equipment (346)	0		18
Total Other Production Plant	0		0
TRANSMISSION PLANT			
Structures and Improvements (352)	0		19
Station Equipment (353)	0		20
Towers and Fixtures (354)	0		21
Poles and Fixtures (355)	0	3.00%	22
Overhead Conductors and Devices (356)	0	2.50%	23
Underground Conduit (357)	0		24
Underground Conductors and Devices (358)	0	4.60%	25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
315					0	5
316					0	6
	0	0	0	0	0	
331					0	7
332					0	8
333					0	9
334					0	10
335					0	11
336					0	12
	0	0	0	0	0	
341					0	13
342					0	14
343					0	15
344					0	16
345					0	17
346					0	18
	0	0	0	0	0	
352					0	19
353					0	20
354					0	21
355					0	22
356					0	23
357					0	24
358					0	25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION PLANT				
Roads and Trails (359)	0			26
Total Transmission Plant	0		0	
DISTRIBUTION PLANT				
Structures and Improvements (361)	30,851	3.00%	1,863	27
Station Equipment (362)	599,206	3.00%	55,348	28
Storage Battery Equipment (363)	0	0.00%		29
Poles, Towers and Fixtures (364)	371,704	4.00%	45,689	30
Overhead Conductors and Devices (365)	333,438	4.00%	66,113	31
Underground Conduit (366)	29,149	2.50%	1,490	32
Underground Conductors and Devices (367)	1,361,052	3.30%	167,974	33
Line Transformers (368)	623,227	3.30%	71,219	34
Services (369)	584,868	4.00%	54,863	35
Meters (370)	274,646	3.30%	26,267	36
Installations on Customers' Premises (371)	75,203	5.00%	7,730	37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	254,280	5.00%	23,053	39
Total Distribution Plant	4,537,624		521,609	
GENERAL PLANT				
Structures and Improvements (390)	260,352	3.30%	61,019	40
Office Furniture and Equipment (391)	18,614	6.70%	2,166	41
Computer Equipment (391.1)	138,582	20.00%	52,101	42
Transportation Equipment (392)	300,151	12.50%	64,189	43
Stores Equipment (393)	16,692	5.00%	1,280	44
Tools, Shop and Garage Equipment (394)	43,202	5.30%	3,580	45
Laboratory Equipment (395)	3,721	5.00%		46
Power Operated Equipment (396)	192,750	10.00%	17,119	47
Communication Equipment (397)	16,471	10.00%	4,889	48
Miscellaneous Equipment (398)	0			49
Other Tangible Property (399)	37,978	6.70%	6,617	50
Total General Plant	1,028,513		212,960	
Total accum. prov. directly assignable	5,566,137		734,569	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
359					0	26
	0	0	0	0	0	
361					32,714	27
362	6,915				647,639	28
363					0	29
364	16,393	4,354	1,829		398,475	30
365	21,480	2,486	1,753		377,338	31
366					30,639	32
367	33,606	123	9,997		1,505,294	33
368	11,450				682,996	34
369	3,851	692	309		635,497	35
370	7,961		25		292,977	36
371	5,571	417	163		77,108	37
372					0	38
373	12,171	788	3,415		267,789	39
	119,398	8,860	17,491	0	4,948,466	
390					321,371	40
391					20,780	41
391.1					190,683	42
392					364,340	43
393					17,972	44
394					46,782	45
395					3,721	46
396					209,869	47
397					21,360	48
398					0	49
399					44,595	50
	0	0	0	0	1,241,473	
	119,398	8,860	17,491	0	6,189,939	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department	0		51
Total accum. prov. for depreciation	<u>5,566,137</u>		<u>734,569</u>

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
					0 51
	119,398	8,860	17,491	0	6,189,939

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned	
	Net Additions During Year (b)	Total End of Year (c)
Primary Distribution System Voltage(s) -- Urban		
2.4/4.16 kV (4kV)		30.00
7.2/12.5 kV (12kV)	5.66	131.27
14.4/24.9 kV (25kV)		
Other:		
NONE		
Primary Distribution System Voltage(s) -- Rural		
2.4/4.16 kV (4kV)		
7.2/12.5 kV (12kV)		9.71
14.4/24.9 kV (25kV)		
Other:		
NONE		
Transmission System		
34.5 kV		
69 kV		
115 kV		
138 kV		
Other:		
NONE		

RURAL LINE CUSTOMERS

Rural lines are those serving mainly rural or farm customers. **Farm Customer:** Defined as a person or organization using electric service for the operation of an individual farm, or for residential use in living quarters on the farm occupied by persons principally engaged in the operation of the farm and by their families. A farm is a tract of land used to raise or produce agricultural and dairy products, for raising livestock, poultry, game, fur-bearing animals, or for floriculture, or similar purposes, and embracing not less than 3 acres; or, if small, where the principal income of the operator is derived therefrom.

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers		3
Total	0	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm		7
Nonfarm		8
Total	0	9
Customers served at other than rural rates:		10
Farm	7	11
Nonfarm	29	12
Total	36	13
Total customers on rural lines at end of year	36	14

MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak					Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)
January	01	31,562	Monday	01/07/2002	18:00	17,225
February	02	30,526	Tuesday	02/26/2002	19:00	15,276
March	03	31,321	Monday	03/04/2002	19:00	16,591
April	04	30,098	Tuesday	04/16/2002	17:00	15,415
May	05	34,514	Thursday	05/30/2002	18:00	15,675
June	06	46,046	Tuesday	06/25/2002	17:00	18,662
July	07	47,872	Tuesday	07/30/2002	18:00	22,321
August	08	46,515	Thursday	08/01/2002	14:00	20,078
September	09	44,718	Monday	09/09/2002	18:00	17,452
October	10	31,775	Tuesday	10/01/2002	20:00	16,415
November	11	31,558	Monday	11/25/2002	18:00	16,148
December	12	34,237	Monday	12/16/2002	18:00	17,962
Total		440,742				209,220

System Name SUN PRAIRIE WATER & LIGHT

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

Type of Reading	Supplier
60 minutes integrated	WISCONSIN PUBLIC POWER INC (WPPI)

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	0	7
Purchases	209,220	8
Interchanges: In (gross)		9
Out (gross)		10
Net	0	11
Transmission for/by others (wheeling): Received		12
Delivered		13
Net	0	14
Total Source of Energy	209,220	15
		16
Disposition of Energy		
		17
Sales to Ultimate Consumers (including interdepartmental sales)	201,707	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		20
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)	348	22
Total Used by Company	348	23
Total Sold and Used	202,055	24
Energy Losses:		25
Transmission Losses (if applicable)		26
Distribution Losses	7,165	27
Total Energy Losses	7,165	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	3.4246%	29
Total Disposition of Energy	209,220	30

SALES OF ELECTRICITY BY RATE SCHEDULE

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.
 2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
Residential Sales				
RESIDENTIAL	RG-1	8,904	80,729	1
RESIDENTIAL TIME OF DAY	RG-2	1	20	2
Total Sales for Residential Sales		8,905	80,749	
Commercial & Industrial				
SMALL POWER (BETWEEN 40 AND 200 KW)	CP-1	108	27,170	3
LARGE POWER (BETWEEN 200 & 1000 KW)	CP-2	37	56,831	4
MEGA POWER (OVER 1000 KW)	CP-3	2	14,271	5
COMMERCIAL	GS-1	1,175	20,734	6
Total Sales for Commercial & Industrial		1,322	119,006	
Public Street & Highway Lighting				
PUBLIC STREET LIGHTING	MS-1	1	1,285	7
RENTAL AREA LIGHTS	MS-2		667	8
Total Sales for Public Street & Highway Lighting		1	1,952	
Sales for Resale				
NONE				9
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		10,228	201,707	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		4,851,198	376,714	5,227,912	1
		1,107	92	1,199	2
0	0	4,852,305	376,806	5,229,111	
87,895	113,606	1,346,947	118,034	1,464,981	3
154,007	183,370	2,469,144	289,208	2,758,352	4
29,412	36,879	511,003	72,363	583,366	5
		1,201,845	96,349	1,298,194	6
271,314	333,855	5,528,939	575,954	6,104,893	
		141,871	5,930	147,801	7
		54,368		54,368	8
0	0	196,239	5,930	202,169	
				0	9
0	0	0	0	0	
271,314	333,855	10,577,483	958,690	11,536,173	

PURCHASED POWER STATISTICS

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

Particulars		(b)		(c)		
(a)						
Name of Vendor			WPPI			1
Point of Delivery			HIGH SIDE @ SUBS			2
Type of Power Purchased (firm, dump, etc.)			FIRM			3
Voltage at Which Delivered			69000			4
Point of Metering			69000			5
Total of 12 Monthly Maximum Demands -- kW			440,742			6
Average load factor			65.0273%			7
Total Cost of Purchased Power			8,694,158			8
Average cost per kWh			0.0416			9
On-Peak Hours (if applicable)			7:00 TO 21:00			10
Monthly purchases --- kWh (000):		On-peak	Off-peak	On-peak	Off-peak	11
	January	8,320	8,905			12
	February	7,405	7,871			13
	March	7,648	8,943			14
	April	7,807	7,609			15
	May	7,864	7,811			16
	June	8,744	9,917			17
	July	11,170	11,151			18
	August	10,035	10,043			19
	September	8,315	9,137			20
	October	8,467	7,948			21
	November	7,439	8,709			22
	December	8,299	9,663			23
	Total kWh (000)	101,513	107,707			24
						25
						26
						27
		(d)		(e)		28
Name of Vendor						29
Point of Delivery						30
Voltage at Which Delivered						31
Point of Metering						32
Type of Power Purchased (firm, dump, etc.)						33
Total of 12 Monthly Maximum Demands -- kW						34
Average load factor						35
Total Cost of Purchased Power						36
Average cost per kWh						37
On-Peak Hours (if applicable)						38
Monthly purchases --- kWh (000):		On-peak	Off-peak	On-peak	Off-peak	39
	January					40
	February					41
	March					42
	April					43
	May					44
	June					45
	July					46
	August					47
	September					48
	October					49
	November					50
	December					51
	Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
Load Factor		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?		14
Total Production Expenses	0	15
Cost per kWh of Net Generation (\$)		16
Monthly Net Generation --- kWh (000): January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
Total kWh (000)	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)		31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)
----------------------------	----------------------	----------------------	----------------------	----------------------

NONE

STEAM PRODUCTION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

Boilers							
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Rated Steam Pressure (lbs.) (d)	Rated Steam Temp. F. (e)	Type (f)	Fuel Type and Firing Method (g)	Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)
NONE							
Total							0
							1

INTERNAL COMBUSTION GENERATION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

Prime Movers						
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)
NONE						
Total						0
						1

STEAM PRODUCTION PLANTS (cont.)

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated	Rated Unit Capacity		Total Rated	Total
				by Each Unit			Plant	Maximum
				During Yr. (000's) (m)	kW (n)	kVA (o)	Capacity (kW) (p)	Continuous Capacity (kW) (q)
Total				0	0	0	0	0

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators						
Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
			kW (k)	kVA (l)		
Total		0	0	0	0	0

1

HYDRAULIC GENERATING PLANTS

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)

NONE

HYDRAULIC GENERATING PLANTS (cont.)

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity			
					kW (n)	kVA (o)		

SUBSTATION EQUIPMENT

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars (a)	Utility Designation					
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	BIRD ST	BUS PARK	COLORADO	SOUTH 1	SOUTH 2	1
Voltage--High Side	69,000	69,000	69,000	69,000	69,000	2
Voltage--Low Side	12,470	12,470	12,470	12,470	12,470	3
Num. Main Transformers in Operation	1	1	1	1	1	4
Capacity of Transformers in kVA	15,000	10,000	10,000	10,000	10,000	5
Number of Spare Transformers on Hand	0	0	0	0	0	6
15-Minute Maximum Demand in kW	12,728	9,432	10,335	7,528	11,712	7
Dt and Hr of Such Maximum Demand	09/09/2002 18:00	07/01/2002 15:00	07/30/2002 18:00	07/08/2002 16:00	02/26/2002 19:00	8 9
Kwh Output	47,109,228	38,196,168	42,240,220	33,456,398	48,106,932	10

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation					
	(h)	(i)	(j)	(k)	(l)	
Name of Substation						11
Voltage--High Side						12
Voltage--Low Side						13
Num. of Main Transformers in Operation						14
Capacity of Transformers in kVA						15
Number of Spare Transformers on Hand						16
15-Minute Maximum Demand in kW						17
Dt and Hr of Such Maximum Demand						18
Kwh Output						19

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation					
	(n)	(o)	(p)	(q)	(r)	
Name of Substation						20
Voltage--High Side						21
Voltage--Low Side						22
Num. of Main Transformers in Operation						23
Capacity of Transformers in kVA						24
Number of Spare Transformers on Hand						25
15-Minute Maximum Demand in kW						26
Dt and Hr of Such Maximum Demand						27
Kwh Output						28

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	10,576	1,661	113,710	1
Acquired during year	641	86	3,615	2
Total	11,217	1,747	117,325	3
Retired during year	83	22	808	4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	11,134	1,725	116,517	6
Number end of year accounted for as follows:				7
In customers' use	10,449	1,652	105,462	8
In utility's use	20	11	844	9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	665	62	10,211	12
Total end of year	11,134	1,725	116,517	13

STREET LIGHTING EQUIPMENT

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Sodium Vapor	100	640	332,800	1
Sodium Vapor	250	278	333,928	2
Sodium Vapor	400	41	74,948	3
Total		959	741,676	
Ornamental				
Sodium Vapor	100	59	30,680	4
Sodium Vapor	150	626	470,752	5
Sodium Vapor	250	35	42,000	6
Total		720	543,432	
Other				
NONE				7
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

Acct 580 (Operation Supervision & Engineering): We just started using this account in 2002. Costs charged here were previously charged to acct 920.

Acct 582 (Station Expenses): We had many more substation repair expenses in 2001, including \$977 for insulators, \$5,960 for fuses, Bird St. sub recloser bushings and battery for \$2,590, and outside services expenses of \$1,650.

Acct 588 (Miscellaneous Distribution Expenses): In 2002, \$4,870 was paid to MEUW for safety sessions, as compared to nothing in 2001 (must have been due to timing of the invoices). Also, 2002 labor costs were higher due to several factors: more staff hours at MEUW safety meetings, more apprentice schooling hours, at least \$2,000 more labor costs for special training, and increased lineman wages.

Acct 593 (Maintenance of Overhead Lines): We paid out \$16,100 more for tree trimming in 2002 as compared to 2001. Also, we paid out \$3,600 for overhead lines inspections in 2002.

Acct 595 (Maint. of Line Transformers): Closed work orders in 2001 showed \$8,400 higher transformer expenses than in 2002. Transformer installation costs were \$3,300 higher in 2002. We had \$3,300 higher labor costs, mostly to change out transformers.

Acct 923 (Outside Services): We paid out \$8,900 more in 2001 for pole attachment agreement legal fees, \$5,880 more in 2001 for legal fees related to the sale of our transmission assets to the ATC, and \$10,280 more to update our last electric system study.

Electric Utility Plant in Service (Page E-06)

Acct 350 (Land & Land Rights): Reclassify land from transmission to distribution (to acct 360).

Acct 360 (Land & Land Rights): Reclassify land from transmission to distribution (from acct 350).

Acct 367 (Underground Conductors & Devices): Our city's rapid growth is causing the high amount.

Acct 368 (Line Transformers): Our city's rapid growth is causing the high amount.

Acct 369 (Services): Our city's rapid growth is causing the high amount.
